

REVISED January 5, 2017

*The following sales and use tax exclusions and exemptions may be considered by the
Sales Tax Streamlining and Modernization Commission on
Monday, January 9, 2017.*

Sales Tax Exemptions (Number Assigned in 2013 TEB)

#183	Sales of gasoline, gasohol, and diesel	Const. Art. VII, Sec. 27
#97	Sales of gasoline (not subject to motor fuels tax)	R.S. 47:305(D)(1)(a) and Const. Art. VII, Sec. 27
#132	Sales of gasohol	R.S. 47:305.28
#189	Sales of electric power or energy - Residential	Const. Art. VII, Sec. 2.2
#192	Drugs prescribed by physicians or dentists {as defined in R.S. 47:301(20)}	Const. Art. VII, Sec. 2.2 and R.S. 47:301(20), 305 (D)(1)(j), (k), and (l) and (G) and 305.2
#188	Sales of food for preparation and consumption in the home	Const. Art. VII, Sec. 2.2 and R.S. 47:305(D) (n) to (r)
#190	Sales of natural gas - Residential	Const. Art. VII, Sec. 2.2
#191	Sales of water - Residential	Const. Art. VII, Sec. 2.2
#137	Purchases of certain fuels (butane, propane, etc.) - Residential	R.S. 47:305.39 {superceded by R.S. 47:301(10)(x) and Const. Art. VII, Sec. 2.2}
#46	Purchases of propane and butane - Residential	R.S. 47:301(10)(x) and Const. Art. VII, Sec. 2.2
#6	Installation charges for board roads for oil-field operators	R.S. 47:301(3)(c)
#5	Installation charges for tangible personal property	R.S. 47:301(3)(a)
#4	Isolated or occasional sales of tangible personal property	R.S. 47:301(1) and (10)(c)(ii)(bb)

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#175	Vendor's compensation	R.S. 47:306(A)(3)(a)
#68	Certain geophysical survey information and data analyses	R.S. 47:301(16)(b)(iii)
#69	Work products of certain professionals	R.S. 47:301(16)(e)
#62	Repair services performed in Louisiana when the repaired property is exported	R.S. 47:301(14)(g)(i)(bb)
#109	Sales of 50-ton vessels and new component parts and sales of certain materials and service to vessels operating in interstate commerce	R.S. 47:305.1
#55	Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	R.S. 47:301(10)(hh) and (14)(k)
#87	Sales at state-owned domed stadiums and baseball facilities	R.S. 39:467
#88	Sales at certain publicly-owned facilities	R.S. 39:468
	Exemption for payment of all taxes by the Louisiana Insurance Guarantee Association (No TEB #)	R.S. 22:2065
	Exclusion for stocks, bonds, notes, or other obligations or securities (No TEB #)	R.S. 47:301(16)(b)(i)
	Exclusion for the free repair by a motor vehicle dealer of a vehicle after expiration of a warranty (No TEB #)	R.S. 47:301(16)(c)
	Authorization for adoption of any exclusion or exemption by a taxing authority in Plaquemines Parish (No TEB #)	R.S. 47:305.30
	Exemption for sales of the following items from certain taxes imposed in Caddo Parish: Vaso-endothelial growth factor, known as VEGF inhibitors, and complex biologics (No TEB #)	R.S. 47:337.10(K)